

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF WEST BRANCH, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16201600800000 West Branch City PO Box 218 West Branch, IA 52358-0218 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,544,428		1,544,428	1,543,534
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,544,428		1,544,428	1,543,534
Delinquent property taxes	0		0	
TIF revenues	154,260		154,260	150,000
Other city taxes	239,078	0	239,078	196,453
Licenses and permits	34,143	0	34,143	62,000
Use of money and property	7,379	1,051	8,430	4,900
Intergovernmental	592,752	0	592,752	542,304
Charges for fees and service	109,688	859,390	969,078	993,504
Special assessments	0	0	0	0
Miscellaneous	135,079	11,606	146,685	52,100
Other financing sources	1,407,999	45,000	1,452,999	1,494,815
Total revenues and other sources	4,224,806	917,047	5,141,853	5,039,610
Expenditures and Other Financing Uses				
Public safety	695,809	0	695,809	799,916
Public works	438,784	0	438,784	556,140
Health and social services	0	0	0	0
Culture and recreation	725,312	0	725,312	815,613
Community and economic development	64,897	0	64,897	84,973
General government	399,311	0	399,311	401,047
Debt service	372,115	0	372,115	436,253
Capital projects	483,366	0	483,366	840,000
Total governmental activities expenditures	3,179,594	0	3,179,594	3,933,942
Business type activities	0	847,599	847,599	847,830
Total ALL expenditures	3,179,594	847,599	4,027,193	4,781,772
Other financing uses, including transfers out	456,673	146,476	603,149	639,815
Total ALL expenditures/And other financing uses	3,636,267	994,075	4,630,342	5,421,587
Excess revenues and other sources over (Under) Expenditures/And other financing uses	588,539	-77,028	511,511	-381,977
Beginning fund balance July 1, 2015	1,520,694	320,175	1,840,869	1,841,087
Ending fund balance June 30, 2016	2,109,233	243,147	2,352,380	1,459,110

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 3,250,757	Other long-term debt	\$ 0
Revenue debt	\$ 539,000	Short-term debt	\$ 4,234
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 9,469,093

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF WEST BRANCH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	1,088,716	217,114		238,598			1,544,428			1,544,428	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	1,088,716	217,114		238,598	0		1,544,428		T01	1,544,428	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	1,088,716	217,114		238,598	0	0	1,544,428			1,544,428	6			
7	TIF revenues			154,260				154,260		T01	154,260	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	13,739	2,346		2,472			18,557		T15	18,557	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	24,797						24,797		T15	24,797	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	8,516	1,698		1,789			12,003		T19	12,003	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		183,721					183,721		T09	183,721	14			
15	TOTAL OTHER CITY TAXES	47,052	187,765	0	4,261	0	0	239,078	0		239,078	15			
16	Section B - LICENSES AND PERMITS	34,143						34,143		T29	34,143	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	1,786	25	661	2,433		124	5,029	1,051	U20	6,080	18			
19	Rents and royalties	2,350						2,350		U40	2,350	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	4,136	25	661	2,433	0	124	7,379	1,051		8,430	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32	NPS CONTRACTS	11,200						11,200			11,200	32			
33	Total Federal grants and reimbursements	11,200	0	0	0	0	0	11,200	0		11,200	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST BRANCH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		286,951					286,951		C46	286,951	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	63,136	12,592		13,266			88,994		C89	88,994	54				
55	LIBRARY FUNDING	3,283						3,283			3,283	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	66,419	299,543	0	13,266	0	0	379,228	0		379,228	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	2,000						2,000			2,000	63				
64	Library service	15,945						15,945		D89	15,945	64				
65	Township contributions	184,379						184,379		D89	184,379	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	202,324	0	0	0	0	0	202,324	0		202,324	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	279,943	299,543	0	13,266	0	0	592,752	0		592,752	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	473,358	A91	473,358	73				
74	Sewer							0	340,427	A80	340,427	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	44,670						44,670		A81	44,670	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST BRANCH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	45,605	A80	45,605	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges	110						110		A44	110	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	9,700					1,861	11,561		A03	11,561	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	26,064						26,064		A61	26,064	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	SUBDIVISION CHARGES	27,283						27,283			27,283	103				
104	TOTAL CHARGES FOR SERVICE	107,827	0	0	0	0	1,861	109,688	859,390		969,078	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	34,246						34,246		U99	34,246	108				
109	Deposits and sales/fuel tax refunds							0	3,900	U99	3,900	109				
110	Sale of property and merchandise	1,240						1,240		U11	1,240	110				
111	Fines	2,829						2,829		U30	2,829	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115	MAIN STREET WEST BRANCH		68,425					68,425			68,425	115				
116	REIMBURSEMENT	4,773				6,250		11,023	1,962		12,985	116				
117	GARBAGE STICKERS	1,728						1,728			1,728	117				
118	MISCELLANEOUS	15,588						15,588			15,588	118				
119	METERS							0	5,744		5,744	119				
120	TOTAL MISCELLANEOUS	60,404	68,425	0	0	6,250	0	135,079	11,606		146,685	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST BRANCH						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,622,221	772,872	154,921	258,558	6,250	1,985	2,816,807	872,047		3,688,854	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					849,850		849,850		NR	849,850	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	180,377	36,651		146,476			363,504	45,000		408,504	127		
128	Internal TIF loans and transfers in	55,483			37,387	101,775		194,645			194,645	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	235,860	36,651	0	183,863	951,625	0	1,407,999	45,000		1,452,999	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,858,081	809,523	154,921	442,421	957,875	1,985	4,224,806	917,047		5,141,853	132		
133												133		
134	Beginning fund balance July 1, 2015	829,160	303,948	112,135	35,509	81,385	158,557	1,520,694	320,175		1,840,869	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,687,241	1,113,471	267,056	477,930	1,039,260	160,542	5,745,500	1,237,222		6,982,722	136		
137												137		
138												138		
139												139		
140												140		
141												141		
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158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF WEST BRANCH		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	324,171	69,065					393,236		E62	393,236	2
3	Purchase of land and equipment	13,399						13,399		G62	13,399	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	284,202	2,336					286,538		E24	286,538	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	2,636						2,636		E32	2,636	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	624,408	71,401		0	0	0	695,809			695,809	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	80,329	131,309					211,638		E44	211,638	42
43	Purchase of land and equipment	14,250	53,609					67,859		G44	67,859	43
44	Construction	23,762	36,540					60,302		F44	60,302	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	40,698						40,698		E44	40,698	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	58,287						58,287		E81	58,287	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	217,326	221,458		0	0	0	438,784			438,784	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
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115												115
116												116
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF WEST BRANCH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	215,284	32,123					247,407		E52	247,407	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	96,504	14,876					111,380		E61	111,380	127
128	Purchase of land and equipment	123,318						123,318		G61	123,318	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	95,238	20,405					115,643		E03	115,643	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	8,022						8,022		E61	8,022	135
136	Other culture and recreation	114,698	4,844					119,542		E61	119,542	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	653,064	72,248		0	0	0	725,312			725,312	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	40,246						40,246		E89	40,246	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	24,651						24,651		E29	24,651	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	64,897	0	0	0	0	0	64,897			64,897	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,620	890					10,510		E29	10,510	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	147,198	12,572					159,770		E23	159,770	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	229,031						229,031		E25	229,031	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	385,849	13,462	0	0	0	0	399,311			399,311	176
177	Section G — DEBT SERVICE				372,115			372,115			372,115	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	372,115	0	0	372,115			372,115	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	REAP GRANT, PARKSIDE DR					128,910		128,910			128,910	184
185	MAIN ST CROSS, 4TH ST IMP, MAIN ST INTER, COLL ST BR					129,456		129,456			129,456	185
186						0		0			0	186
187	Subtotal Regular Capital Projects	0	0			0	258,366	0			258,366	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	DOWNTOWN EAST REDEVELOPMENT					225,000		225,000			225,000	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	225,000	0	225,000			225,000	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	483,366	0	483,366			483,366	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,945,544	378,569	0	372,115	483,366	0	3,179,594			3,179,594	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST BRANCH						GAAP		NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation							426,311	E91		426,311	198				
199	Purchase of land and equipment							10,000	G91		10,000	199				
200	Construction								F91		0	200				
201	Sewer and sewage disposal — Current operation							264,089	E80		264,089	201				
202	Purchase of land and equipment							11,238	G80		11,238	202				
203	Construction								F80		0	203				
204	Electric — Current operation								E92		0	204				
205	Purchase of land and equipment								G92		0	205				
206	Construction								F92		0	206				
207	Gas Utility — Current operation								E93		0	207				
208	Purchase of land and equipment								G93		0	208				
209	Construction								F93		0	209				
210	Parking — Current operation								E60		0	210				
211	Purchase of land and equipment								G60		0	211				
212	Construction								F60		0	212				
213	Airport — Current operation								E01		0	213				
214	Purchase of land and equipment								G01		0	214				
215	Construction								F01		0	215				
216	Landfill/Garbage — Current operation								E81		0	216				
217	Purchase of land and equipment								G81		0	217				
218	Construction								F81		0	218				
219	Hospital — Current operation								E36		0	219				
220	Purchase of land and equipment								G36		0	220				
221	Construction								F36		0	221				
222	Transit — Current operation								E94		0	222				
223	Purchase of land and equipment								G94		0	223				
224	Construction								F94		0	224				
225	Cable TV, telephone, Internet — Current operation								E03		0	225				
226	Purchase of land and equipment								G03		0	226				
227	Housing authority — Current operation								E50		0	227				
228	Purchase of land and equipment								G50		0	228				
229	Construction								F50		0	229				
230	Storm water — Current operation							74,292	E80		74,292	230				
231	Purchase of land and equipment								G80		0	231				
232	Construction								F80		0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								61,669		61,669	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								847,599		847,599	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,945,544	378,569	0	372,115	483,366	0	3,179,594	847,599		4,027,193	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	81,320	180,377				331	262,028	146,476		408,504	255
256	Internal TIF loans/repayments and transfers out			194,645				194,645			194,645	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	81,320	180,377	194,645	0	0	331	456,673	146,476		603,149	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,026,864	558,946	194,645	372,115	483,366	331	3,636,267	994,075		4,630,342	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						160,211	160,211			160,211	263
264	Restricted	355,412	554,525	72,411	105,815	555,894		1,644,057			1,644,057	264
265	Committed	62,721						62,721			62,721	265
266	Assigned							0			0	266
267	Unassigned	242,244						242,244			242,244	267
268	Total Governmental	660,377	554,525	72,411	105,815	555,894	160,211	2,109,233			2,109,233	268
269	Proprietary								243,147		243,147	269
270	Total ending fund balance June 30, 2016	660,377	554,525	72,411	105,815	555,894	160,211	2,109,233	243,147		2,352,380	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,687,241	1,113,471	267,056	477,930	1,039,260	160,542	5,745,500	1,237,222		6,982,722	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF WEST BRANCH Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents			
						Z00 \$		836,118	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
		(b)	(c)						
1. Water utility	19U \$ 585,000	29U \$	39U \$ 46,000	49U \$	49U \$	49U \$ 539,000	49U \$	I91 \$ 15,669	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. LAWSUIT LOAN	19U 48,321	29U	39U 48,321	49U	49U	49U	49U	I89 3,289	
10. GO REFUND & SEWER PROJ	19U 2,325,000	29U	39U 160,000	49U 2,165,000	49U	49U	49U	I89 40,190	
11. 2013 PARKLAND GO SERIES	19U 327,598	29U	39U 36,841	49U 290,757	49U	49U	49U	I89 9,827	
12. 2015		29U 855,000	39U 60,000	49U 795,000	49U	49U	49U	I89 12,546	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	3,285,919	855,000	351,162	3,250,757	0	539,000	0	81,521	
B. Short-term debt						Amount - Omit cents			
Outstanding as of JULY 1, 2015				61V \$		4,234			
				64V \$					
Outstanding as of JUNE 30, 2016									

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				
Assessed Valuations by Levy Authority and County, AY2014/FY2016				
Actual valuation -- January 1, 2014				
		Amount - Omit cents		
		\$ 189,381,855		x .05 = \$ 9,469,093

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01	W31	W61		
	\$	\$			
	105,816		56,530	2,190,034	2,352,380
REMARKS					V98